

**Amendments to the Specification:**

Please amend the specification as follows:

Please add the following new paragraph before the paragraph starting at page 1, line 9:

**BACKGROUND OF THE INVENTION**

Please replace paragraph starting at page 1, line 9 with the following rewritten paragraph:

The invention relates to a heat exchanger, especially one for motor vehicles, ~~having the features of the preamble to claim 1.~~

Please add the following new paragraph before the paragraph starting at page 2, line 32:

**SUMMARY OF THE INVENTION**

Please replace paragraph starting at page 3, line 1 with the following rewritten paragraph:

According to the invention, ~~this object is achieved by a heat exchanger having the features of claim 1.~~ Here the heat exchanger has flat tubes through which a first fluid can flow and which can be externally exposed to a second fluid, and which are arranged fundamentally parallel to one another and transversely to the direction of flow of the second fluid, in such a way that flow paths for the second fluid are formed, in which cooling fins are arranged, which in each case extend between adjacent flat tubes. The cooling fins here take the form of corrugated fins, multiple corrugated fins being arranged in series in the direction of flow of the second fluid and laterally offset in relation to one another, that is offset in the direction of flow of the first fluid. Successively offsetting the corrugated fins means that a very high proportion of the second fluid flowing through the heat exchanger is used for heat transfer. In the case of corrugated fins with gills, a greater overall mass flow of the second fluid may possibly flow through gills that are arranged in the area of that side of a fin on the downstream side for the second fluid than is the case without an offset between the corrugated fins. This may give rise to an increased heat transfer coefficient in this area. In addition, this has an influence on a thermal boundary layer, which may form at a tube wall, so that any heat transfer from the tube wall to the second fluid or vice-versa may be increased.

Please add the following new paragraph before the paragraph starting at page 6, line 7:

BRIEF DESCRIPTION OF THE DRAWINGS

Please add the following new paragraph before the paragraph starting at page 7, line

25:

DETAILED DESCRIPTION OF THE INVENTION